

AMENDMENTS TO THE ABSTRACT

Applicants respectfully request that the Examiner replace the Abstract of the present application with the following replacement Abstract:

**ABSTRACT OF THE DISCLOSURE**

There is provided a magnetic impact tool comprising a magnetic hammer driven by a motor, a magnetic anvil disposed so as to face the magnetic hammer, an output shaft that rotates together with the magnetic anvil, a magnetic bypass device for distributing magnetic flux between the magnetic anvil and the magnetic hammer, and a changing device for changing the distribution of magnetic flux with the magnetic bypass device, wherein a rotational impact force is magnetically generated in a non-contact manner for the magnetic anvil in conjunction with the rotation of the magnetic hammer. The torque generated between the magnetic hammer and magnetic anvil can be changed by varying the distribution ratio of the magnetic flux from the magnetic hammer to the magnetic anvil and magnetic bypass device by means of the changing device. A large magnetic impact action can be generated, and screw tightening and loosening work can be carried out even if a low-torque motor is used. Magnetic impact action can be carried out and the load applied to operator's arm can be lightened even when working with a low-load screw wherein the load torque does not exceed the attraction torque.